

# Sampling Plans

Exhibit 6A  
Appendix IV

Sampling Plan - Nonstatistical (Judgmental) Sample	
Sampling Application	
AUDIT TYPE:	
REVIEW AREA:	
SAMPLING OBJECTIVE:	
Sampling Approach	
Type of Sampling:	<b>Nonstatistical (Judgmental) Sampling</b> (Any selection procedure in which the test items are determined by judgment or other than random methods.)
Why Used ? Check All That Apply:	Statistical results are not needed, there is a high degree of certainty that a conclusion can be drawn without further sampling, and (check those that apply):
	<input type="checkbox"/> The purpose is to take a survey in order to determine the necessity for and extent of substantive tests.
	<input type="checkbox"/> There is a desire to concentrate audit effort in specific problem area revealed by a previous sample or other source of information.
	<input type="checkbox"/> The universe is very small and it would be quicker and easier to review all or most of the items in the universe.
	<input type="checkbox"/> The area is very sensitive and there is no room for error or exact results are needed so all of the items in the universe will be reviewed.
Universe and Frame Information	
Universe Description:	
Frame Description:	
Frame Size:	
Frame Value:	
Frame Duty:	

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Sample Information						
Sampling Unit Description:						
Sample Size:						
Sample Value:						
Sample Duty:						
Sample Selection Method & Reason:						
Example Sample Selection Methods:	<b>Purposive test</b> - units are selected based on known or suspected problems (e.g. units from accounts with suspect names are selected). Exercise caution to avoid overstating the problem by applying results to untested areas.					
	<b>Cross-section test</b> - units from all parts of an area are selected (e.g. 5% to be sampled by selecting approximately every 10th item or by haphazardly selecting items here and there).					
	<b>Large dollar test</b> - the largest dollar units are selected (e.g. the top 10 dollar value transactions). Exercise caution when attempting to apply conclusions to smaller dollar units. Also, keep in mind that the smaller dollar items are often a better indicator of weaknesses in controls and procedures.					
	<b>Block test</b> - a specific section or block of units is selected for review (e.g. all transactions in a particular month). Exercise caution when applying conclusions to untested blocks.					
	<b>Convenience test</b> - the most readily available units are selected (e.g. units in the auditee's office file drawers, rather than units in off-site storage). This method rarely reflects good auditor judgment, may be manipulated by the auditee, and is not recommended.					
Sample Results - Errors						
	Total Number	Total Dollars	Systemic Number	Systemic Dollars	Recurring Number	Recurring Dollars
Errors:						

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Sample Results - Compliance		
Compliant?		
100% Review Sample:	<input type="checkbox"/>	Yes. (Rate & Calculation):
	<input type="checkbox"/>	No. (Rate & Calculation):
< 100% Review Sample:	<input type="checkbox"/>	N/A because the purpose was not to calculate compliance. Comments:
	<input type="checkbox"/>	Other. Explain:
Sample Results - Revenue Due		
Revenue Due:		
How Calculated:		
Revenue Due > EET Referral Threshold?	<input type="checkbox"/>	Yes. (Refer to EET)
	<input type="checkbox"/>	No.
Sample Results - Value Impact		
Total Value Impact:		
How Calculated:		
Total Value Impact > EET Referral Threshold?	<input type="checkbox"/>	Yes. (Refer to EET)
	<input type="checkbox"/>	No.
Sample Results - Other Years/Areas		
Are Other Years or Areas Outside the Sampling Frame Affected? Do the Sample Results Apply to Other Years or Areas Outside the Sampling Frame?	<input type="checkbox"/>	Yes (Determine how to calculate the revenue due and value impact for the other years/areas.)
	<input type="checkbox"/>	No